

**BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION**

IN RE: William Chadrick Blackwell )  
Dist. 9, Map 80, Control Map 80, Parcel 16.27, S.I. 000 ) Hickman County  
Residential Property )  
Tax Year 2005 )

**INITIAL DECISION AND ORDER**

**Statement of the Case**

The subject property is presently valued as follows:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$22,900	\$ -0-	\$22,900	\$5,725

On August 15, 2005, the State Board of Equalization ("State Board") received an appeal by the property owner. This property was not appealed to the Hickman County Board of Equalization ("county board") during its regular 2005 session.

The undersigned administrative law conducted a jurisdictional hearing on this matter on March 10, 2006 in Nashville. In attendance at the hearing were William Chadwick Blackwell, the appellant and Dalton Mayberry, Property Assessor for said County.

**FINDINGS OF FACT AND CONCLUSIONS OF LAW**

This appeal concerns a parcel of vacant land located on Maxwell Drive in Centerville, Tennessee. The parties have stipulated that the market value of this property as of the January 1, 2005 countywide reappraisal date was \$16,500. The only issue to be decided is whether the State Board has the requisite jurisdiction to adopt that value.

The appellant in this cause has testified that he was not able to appear at the County Board of Equalization due to a travel obligation he had. The Assessor of Property does not contest the taxpayer's testimony and in fact agrees that he is entitled to his requested relief but agrees that jurisdiction is a matter for the State Board. This appeal to the State Board ensued.

Tenn. Code Ann. § 67-5-1401 provides (in relevant part) that:

If the taxpayer fails, neglects or refuses to appear before the county board of equalization prior to its final adjournment, the assessment as determined by the assessor shall be conclusive against the taxpayer, and such taxpayer shall be required to pay the taxes on such amount. . .

See also Tenn. Code Ann. § 67-5-1412(b)(1).

However, in 1991, the General Assembly enacted an amendment affording the taxpayer the opportunity for a hearing to demonstrate "reasonable cause" for failure to appeal to the local board of equalization within the allotted time. Tenn. Code Ann.

§ 67-5-1412(e). The Assessment Appeals Commission, appointed by the State Board



pursuant to Tenn. Code Ann. § 67-5-1502 has historically construed the term **reasonable cause** to mean some circumstance beyond the taxpayer's control. See, e.g., Appeal of Associated Pipeline Contractors, Inc. (Williamson Co., Tax Year 1992, Final Decision and Order, August 11, 1994); Appeal of John Orovets (Cheatham Co., Tax Year 1991, Final Decision and Order, December 3, 1993).

In the opinion of the administrative judge the obligations of a taxpayers job, unless he is self employed or so high up in the company as to be self-governing, is normally not within their control. The obligation to the company comes before personal preferences.

#### ORDER

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$16,500	\$ -0-	\$16,500	\$4,125

It is FURTHER ORDERED that any applicable hearing costs be assessed pursuant to Tenn. Code Ann. § 67-5-1501(d) and State Board of Equalization Rule 0600-1-.17.

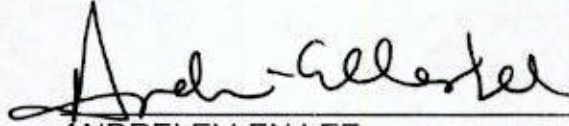
Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **"must be filed within thirty (30) days from the date the initial decision is sent."** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **"identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order"**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or
3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.



This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 27th day of March, 2006.

A handwritten signature in black ink, appearing to read "Andrei Ellen Lee", written over a horizontal line.

ANDREI ELLEN LEE  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

c: Mr. William Chadrick Blackwell  
Dalton Mayberry, Assessor of Property